

Date: 25.05.2023

Bombay Stock Exchange
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Kala Ghoda, Fort,
Mumbai, Maharashtra-400001

Reg Submission of outcome of Board Meeting of Transcorp International Limited held on 25th May 2023 at 04:55 P.M. and concluded at 11:25 P.M.

Ref.: Transcorp International Limited
Script Code: 532410

Dear Sir/Madam,

With reference to above we hereby submit the outcome of meeting of Board of Directors of Transcorp International Limited held on 25th May 2023 at 4:55 P.M. and concluded at 11:25 P.M. as under: -

1. The Board, based on the recommendation of Audit Committee has approved the audited financial and segment wise results of the Company (Standalone and Consolidated) for the quarter and financial year ended 31st March 2023 along with Auditors Report thereon and the Statement of Assets and Liabilities as at the year ended 31st March 2023 and Cash Flow Statement and in compliance of Regulation 30 & 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015, (hereinafter referred as "Listing Regulations") we are pleased to submit the same.
2. The enclosed quarterly and year ended financial results are available on BSE's website at www.bseindia.com and on the Company's website at www.transcorpint.com.
3. Board of Directors has recommended a dividend @ Re. 0.20 per equity share having a face value of Rs. 2 each (i.e. @ 10%).
4. The 28th Annual General Meeting will be held on Thursday, 27th July 2023 at 2:30 P.M. through Video Conferencing/ OAVM for the financial year ended 31st March 2023.
5. Board of Directors has approved the draft of notice of 28th Annual General Meeting and draft of Directors' Report for the financial year 2022-23.
6. Board appointed Mr. Anand Jain, Chartered Accountant as scrutinizer for conducting the e-voting process for 28th Annual General Meeting.
7. Board approved DPT-1 (Circular in the form of Advertisement for inviting deposits) and its publication in newspaper.
8. Board appointed M/s R Jat & Associates, Practicing Company Secretary firm as Secretarial Auditor for the Financial year 2023-24. Disclosure as required under SEBI's circular no. CIR/CFD/ CMD/4/2015 dated 9th September 2015 are as under: -

TRANSCORP INTERNATIONAL LTD.5th Floor, Transcorp Towers, Moti Doongri Road, Jaipur-302004 (Rajasthan)

Telephone: 2363888, 23639999

Fax: 91-141-237 2066CIN: L51909DL1994PLC235697

Web-Site: www.transcorpint.comE-mail: corp@transcorpint.com

Particulars	Appointment of Secretarial Auditor for FY 2023-24.
Reason for Change	Appointment: to Comply with the Companies Act, 2013 and the requirements under SEBI (LODR) Amendment Regulations, 2015.
Date of appointment/cessation (as applicable) & term of appointment	25 th May 2023 for the F.Y. 2023-24
Brief profile	M/s R Jat & Associates is a Practicing Company
	Secretary proprietorship firm, Mr. Ramswaroop Jat is promotor of the said firm. The firm is having experience of more than 8 years in related area.
Disclosure of relationships between directors	M/s R Jat & Associates is a Practicing Company Secretary firm is not related to any Director

9. Board appointed M/s Gaur Gaur & Associates, Chartered Accountants for North Zone; M/s Agarwal Kejriwal & Co., Chartered Accountant for Kolkata Branch, M/s S Ramanand Ayier & Co., Chartered Accountants for West & South Zone as Internal Auditors of the Company. Disclosure as required under SEBI's circular no. CIR/CFD/ CMD/4/2015 dated 9th September 2015 are as under: -

Particulars	M/s Gaur Gaur & Associates	M/s Agarwal Kejriwal & Co.	M/s S Ramanand Ayier & Co
Reason for Change	Appointed as Internal Auditor for North Zone	Appointed as Internal Auditor for Kolkata Branch	Appointed as Internal Auditor for West & South Zone
Date of appointment/cessation (As applicable) & term of appointment	w.e.f 25 th May 2023	w.e.f 25 th May 2023	w.e.f 25 th May 2023
Brief profile	The firm is having vast experience in the field of Internal Audit and taxation. The firm is also having experience of conducting internal/ concurrent audit of companies in similar industry i.e., Foreign Exchange and Financial Distribution.	The firm is having vast experience in the field of Internal Audit and taxation. The firm is also having experience of conducting internal/ concurrent audit of companies in similar industry i.e. Foreign Exchange and Financial Distribution.	The firm is having vast experience in the field of Internal Audit and taxation. The firm is also having experience of conducting internal/ concurrent audit of companies in similar industry i.e. Foreign Exchange and Financial Distribution.
Disclosure of relationships between directors	Not related to any Director/KMP of the Company.	Not related to any Director/KMP of the Company.	Not related to any Director/KMP of the Company.

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10. Pursuant to provisions of Companies Act, 2013 and SEBI (LODR), 2015 the Company has fixed record date as 14th July 2023 for the purpose of 28th Annual General Meeting (AGM) and for the ascertainment of shareholders entitled to receive the dividend, if approved by the shareholders at the ensuing AGM. Board fixed 24th June 2023 as record date for the purpose of dispatching Annual Report to the shareholders of the company.
11. Based on the recommendation of Nomination and Remuneration Committee, Board of Directors approved payment of remuneration to Non-Executive and Independent Directors w.e.f. 01.07.2023 to 30.06.2024 as under the provisions of Companies Act, 2013 subject to approval of shareholders in forthcoming Annual General Meeting: -
- Non-Executive Chairman- Rs. 1,00,000 per quarter
 - Other Independent & Non-Executive Directors: - Rs. 50,000 per quarter
12. Mr. Dilip Kumar Morwal, Chief Compliance Officer, Principal Officer (AMLC) and Group Company Secretary have resigned from the post of Chief Compliance Officer, Principal Officer (AMLC) and Group Company Secretary w.e.f. EOD 20.06.2023 and Board of Directors have appointed Mr. Rajveer Singh Gehlot as Interim Company Secretary, Interim Compliance Officer and Interim Principal Officer (AMLC) (temporary charge till the time of full time person for this designations) of the company w.e.f. 21.06.2023. Disclosure as required under SEBI's circular no. CIR/CFD/ CMD/4/2015 dated 9th September 2015 are as under: -

Particulars	Resignation of Mr. Dilip Kumar Morwal from the post of Chief Compliance Officer, Principal Officer (AMLC) and Group Company Secretary
Reason for Change	Resignation
Date of appointment/cessation (as applicable) & term of appointment	EOD 20 th June 2023

Particulars	Appointment of Mr. Rajveer Singh Gehlot as Interim Company Secretary, Interim Compliance Officer and Interim Principal Officer (AMLC) (temporary charge till the time of full time person for this designations).
Reason for Change	Appointment of Company Secretary, compliance Officer and Principal Officer (AMLC).
Date of appointment/cessation (as applicable) & term of appointment	w.e.f. 21.06.2023
Brief profile	Mr. Rajveer Singh Gehlot is qualified Company Secretary and a Law Graduate and having more than 7 years experience in Legal and Compliance
Disclosure of relationships between directors	Mr. Rajveer Singh Gehlot is not related to any Director

We are enclosing the scanned copy of signed financial results (Standalone and Consolidated) of the Company for the quarter and financial year ended 31st March 2023 and auditor's report thereto for your kind perusal and records.

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This is for your information and records please. Kindly acknowledge receipt of the same.

Thanking you

For Transcorp International Limited



Dilip Kumar Morwal
Chief Compliance Officer & Group Company Secretary

Encl: As above

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE STANDALONE FINANCIAL RESULTS

To the Board of Directors of Transcorp International Limited

Opinion

We have audited the accompanying statement of standalone annual financial results of Transcorp International Limited (hereinafter referred to as the "Company") for the quarter and year ended 31 March 2023, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and year ended 31st March 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial results for the quarter and year ended 31st March, 2023 under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

Emphasis of Matter

1. We invite attention to Note No. 10 to the standalone Financial results regarding Inventory of foreign currency including Rs.16.92 Lacs being the value of 8400 USD and 12200 USD embezzled by the staff in F.Y. 2021-22 and F.Y.2022-23 respectively. Company has not made any provision so far due to pendency of approval from RBI for writing off for 8400 USD and is taking action to file claim to Insurance Company in respect of 12200 USD.

Our opinion on the standalone financial results is not modified in respect of this matter.



2. . We invite attention to Note No. 11 to the standalone Financial results regarding balances of Sundry debtors, Creditors, advances given and advances received being subject to confirmation and reconciliation with no material financial impact on on reconciliation/confirmation.

Our opinion on the standalone financial results is not modified in respect of this matter.

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone quarterly and annual financial results have been prepared on the basis of the standalone financial results.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim financial Reporting" prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone quarterly and annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone quarterly and Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

– Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement



ANAND JAIN & CO.

CHARTERED ACCOUNTANTS

Anand Prakash Jain

B.Com.LLB, F.C.A., A. C.S.,

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resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

– Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of such controls. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

– Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.

– Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

– Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work: and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



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Other Matter(s)

a. These standalone financial results include the results for the quarter ended 31 March 2023 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Figures related to previous year / quarters of previous year, are audited/ limited reviewed by previous statutory auditors.

For ANAND JAIN & CO.
Chartered Accountants
Firm's Registration No: 001857C



[ANAND PRAKASH JAIN]
Proprietor
Membership No: 071045

Place: Jaipur

Dated: 25th May 2023

UDIN 23071045BG2RJD8230

TRANSCORP INTERNATIONAL LIMITED

Regd. Office:- Plot No. 3, HAF Pocket, Sec. 18A, Dwarka, Phase-II, New Delhi-110075
CIN: L51909DL1994PLC235697, Web-site: www.transcorpint.com, Phone: 91-11-30418901-05,
Fax: 91-11-30418906, e-mail: grievance@transcorpint.com

Statement of Audited Standalone Financial Results for the quarter and Twelve months ended on 31st March 2023

(Rs. In lakhs, other than the per share data)

Sl. No.	Particulars	Quarter ended			Year Ended	
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	66,369.95	74,674.37	69,462.09	2,88,122.11	2,31,289.45
II	Other income	125.95	40.70	269.77	269.09	393.18
III	Total Revenue (I + II)	66,495.89	74,715.07	69,731.86	2,88,391.20	2,31,682.62
	Expenses:					
	Purchase of Stock in Trade	64,906.41	72,964.79	68,124.42	2,82,953.61	2,27,006.50
	(Increase)/Decrease in Inventories of Stock in Trade	173.54	509.52	79.74	14.50	(101.76)
	Employee benefits expense	336.22	320.10	255.71	1,233.73	908.58
	Finance costs	19.26	31.75	25.43	117.53	170.34
	Depreciation	41.62	31.52	51.09	144.71	200.36
	Other expenses	866.33	853.24	1,146.13	3,714.95	3,445.07
IV	Total expenses	66,343.38	74,710.91	69,682.53	2,88,179.03	2,31,629.09
V	Profit/(Loss) before tax (III-IV)	152.51	4.16	49.33	212.17	53.53
	Tax expense:					
	Current tax	(9.55)	0.67	8.75	-	8.75
	MAT Credit Entitlement	9.55	(0.67)	(8.75)	-	(8.75)
	Deferred tax(Refer note no. 5 below)	154.85	1.30	25.24	173.47	26.56
	Income tax for earlier year					
VI	Total Tax Expenses	154.85	1.30	25.24	173.47	26.56
VII	Profit/(Loss) for the period (V-VI)	(2.34)	2.86	24.09	38.70	26.97
VIII	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss (Net of Profit)					
	- Net Actuarial gain/(losses) on defined benefit plans	(0.49)		1.37	(0.49)	1.38
	- Net gain/(losses) on fair value of equity instruments	-1.16	1.69	-0.87	2.67	2.34
IX	Total Comprehensive Income for the period (Comprising Profit/(Loss) and Other Comprehensive Income for the period)	-4.00	4.55	24.59	40.88	30.69
X	Earnings per equity share:					
	Basic	(0.01)	0.01	0.08	0.12	0.08
	Diluted	(0.01)	0.01	0.08	0.12	0.08
	Weighted Average no. of Equity Shares	317.90	317.83	317.83	317.90	317.83
	Weighted Average no. of Equity Shares for diluted EPS (due to ESOPs)	315.95	318.06	318.66	318.93	318.86
	Nominal Value per equity Share	2.00	2.00	2.00	2.00	2.00

See accompanying notes for accounts.

Note:

- The audited standalone financial results have been reviewed and recommended by the Audit Committee in its meeting held on 25th May 2023. The same have been approved and taken on record by the Board of Directors of the company in its meeting held on 25th May 2023. The Statutory Auditor of the company has expressed an unmodified opinion on these financial results.
- The Board of Directors have recommended final dividend for F.Y. 2022-23 @ Rs. 0.20 per share, subject to approval of shareholders.
- Figures for the qtr. ended 31-March-2023 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published year to date figures upto the third qtr. of the financial year ended 31-March-2023. Figures for qtr. and year ended 31-March-2022 were limitedly reviewed/ audited by previous auditor.
- The Managing Director of the Company have certified in terms of Regulation 33(2)(a) of SEBI (LODR) Regulations, 2015 that the above financial results do not contain any false or misleading statement or figures and do not omit any material fact which may make the statement or figures contained therein misleading.
- The company has opted for lower corporate tax rate as provided under section 115BAA of the Income Tax Act, 1961 from financial year 2022-23. Due to this deferred tax asset/liability has been recomputed on the basis of income tax rates applicable under section 115BAA of the Income Tax Act, 1961 resulting into one time write off of Rs. 113.48 Lakh (net) in respect of previous years into the statement of profit & loss account as well as from the deferred tax asset appearing in the balance sheet.
- The company is engaged in the business of forex and remittance and hence there is no separate reportable segment within the criteria defined under Ind AS 108-"Operating Segments".
- During financial year 2022-23, the company initiated the process for composite scheme of arrangement between Transcorp Estate Pvt. Ltd., Transcorp Forex Ltd., Transcorp Payments Ltd. and their respective shareholders and creditors. The appointed date for the arrangement as per scheme was 1st-April-2022. Bombay stock exchange has communicated to company by returning the scheme that activities of the company proposed to be demerged are predominantly regulated by RBI and as such requested to refile the same with stock exchange after receipt of NOC/ clearance from the principal regulator
- The company had received various properties amounting to Rs.2125.64 lakhs in arbitrator's award from its subsidiary company Transcorp Estate Private Limited in previous year. All these assets were accounted for by debiting the respective head (Property, Plant and Equipment or Investment Property) and creating the liability under other financial liabilities. As on 31.03.2023 amount of liability appearing under other financial liability of the same is Rs 1242.61 Lakhs

- 9 During the quarter, card acquisition cost for the quarter ended 31.03.2023 amounting to Rs. 54.55 Lakhs has been deferred and recognized as contract assets as per the accounting policy regularly followed in accordance with Ind AS 115. The same is amortized over the estimated behavioral life of the card/ customer.
- 10 Inventory of foreign currency includes Rs.6.90 Lakhs and Rs.10.02 Lakhs being the value of 8400 USD and 12200 USD embezzled by the staff in F.Y. 2021-22 and F.Y. 2022-23 respectively. Company has not made any provision so far due to pendency of approval from RBI for writing off for 8400 USD and is taking action to file claim to insurance company in respect of 12200 USD.
- 11 Balances of Sundry Debtors, Sundry Creditors, Advances given and Advances Received are subject to confirmation and reconciliation. Management on reconciliation/confirmation expects no material financial impact.
- 12 Previous year/period figures have been recasted and regrouped wherever considered necessary.
- 13 The above Results are available on the website of BSE Limited <http://www.bseindia.com> and on the website of the Company <http://www.transcorpint.com>.

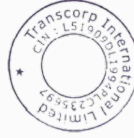
For ANAND JAIN & CO.
CHARTERED ACCOUNTANTS
FRN: 001857C



Anand Prakash Jain
Proprietor
M.No.: 071045
Place: Jaipur
Date: the 25th May, 2023
UDIN 23071045B6XRJD8230



For Transcorp International Ltd.



Gopal Krishan Sharma
DIN:-00016883
Managing Director



Mukesh Kumar Mittal
Interim CFO



Dilip Morwal
Group Company Secretary
ACS:- 17572

Transcorp International Limited
Standalone Balance Sheet as at 31st March 2023

Particulars		Note No.	As at 31st March 2023	As at 31st March 2022
ASSETS				
1)	Non-current assets			
	(a) Property, Plant and Equipment	2	1,817.64	1,270.30
	(b) Right of use Assets	2(i)	49.10	117.78
	(c) Investment Property	3	1,126.08	1,972.32
	(d) Other Intangible assets	4	49.78	77.37
	(e) Intangible assets Under Development	5	-	-
	(f) Investment in subsidiaries	6	3,716.95	3,451.20
	(g) Financial Assets			
	(i) Investments	7	69.11	66.13
	(ii) Loans	7(a)	1.51	-
	(iii) Others	8	122.96	77.69
	(h) Deferred tax assets			
	(h) Other non current assets	9	163.57	105.61
	(i) Deferred tax Assets (Net)	20	347.33	520.94
2)	Current assets			
	(a) Inventories	10	295.49	309.99
	(b) Financial Assets			
	(i) Trade Receivable	11	1,337.58	659.52
	(ii) Cash and cash equivalents	12	1,269.81	1,474.88
	(iii) Bank balances other than (ii) above	12(i)	2,045.42	1,539.63
	(iv) Loans	13	57.03	775.05
	(v) Others	14	304.19	321.47
	(c) Current Tax Assets (Net)	15	150.80	175.05
	(d) Other current assets	16	272.45	210.06
	Assets held for Sale	2(ii)	-	13.34
	Total Assets		13,196.78	13,138.33
EQUITY AND LIABILITIES				
1)	Equity			
	(a) Equity Share capital	17	636.71	635.65
	(b) Other Equity	18	4,478.93	4,454.37
LIABILITIES				
2)	Non-current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	19	291.84	162.95
	(ii) Lease Liability	19(i)	29.56	45.14
	(b) Deferred tax liabilities (Net)	20	-	-
3)	Current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	21	322.11	828.00
	(ii) Lease Liabilities	21(i)	26.76	81.14
	(iii) Trade payables	22		
	-Total outstanding dues of micro enterprises and small enterprises		0.94	1.63
	- Total outstanding dues of creditors other than micro enterprises and small enterprises		1,023.71	552.00
	(iv) Other financial liabilities	23	6,204.73	6,198.89
	(b) Other current liabilities	24	181.50	178.56
	(c) Current Tax Liabilities (Net)	24(i)	-	-
	Total Equity and Liabilities		13,196.78	13,138.33

Summary of Significant Accounting Policies : Note No. 1

The accompanying notes 2 to 58 are integral part of the standalone financial statements.

As per our annexed report of even date

For ANAND JAIN & CO.

CHARTERED ACCOUNTANTS

FRN: 001857C

Anand Prakash Jain

Proprietor

M.No.: 071045

UDIN :- 23071045-B6xRJD8230

Place: Jaipur

Date: 25th May 2023

For and on behalf of the board of directors of

Transcorp International Limited

Gopal Krishan Sharma

DIN:-00016883

Managing Director

Mukesh Kumar Mittal

Interim CFO

Dilip Kumar Morwal

Company Secretary

ACS-17572

Transcorp International Limited

Standalone Statement of Cash flow for the year ended 31ST March,2023

Particulars	Year ended 31st March, 2023	Year ended 31st March 2022
I Cash flows from operating activities		
Net profit before tax and extraordinary items	212.17	53.53
Adjustments for :		
Depreciation	144.71	200.36
Share base expenses	6.92	6.31
(Profit)/ Loss on sale of assets	(151.36)	14.36
Fixed Assets Written off	5.76	-
Property Income	(7.91)	(3.15)
Other non operating income(Net of expenses)	(2.83)	(30.01)
Unspent liabilities Written back	(0.02)	-
Dividend Income	(0.17)	(250.12)
Capital gain on debt fund	(9.54)	-
Interest Income	(89.33)	(96.31)
Interest on Income Tax	(7.68)	-
Interest expense and other borrowing costs	117.53	170.34
Operating profit before working capital changes	218.27	65.31
Adjustments for :		
Loans	-1.51	-
Trade and other receivables	(678.06)	(20.34)
Inventories(Increase)/Decrease	14.50	(101.76)
Other financial current assets	17.28	(218.20)
Other Current Assets	(62.39)	(29.08)
Non current financial assets	(44.00)	13.13
Other earmarked bank balances	(66.10)	(961.14)
Other non current assets	(57.95)	(50.39)
Other Current Liabilities	2.96	32.02
Trade and other payables	471.03	158.81
Other Financial Liabilites	887.68	2,599.95
Effect of actuarial gain (OCI)	(0.49)	2.06
Cash generated from operations	701.21	1,490.36
Direct taxes paid	24.10	(33.20)
Net cash flow from operating activities	725.31	1,457.16
II Cash flows from investing activities		
Purchase of Property, Plant and Equipment	(720.95)	(2,184.10)
Payable against capital asset	-881.11	2123.72
Sale of Property, Plant and Equipment	1,130.35	37.09
Investment in subsidiary	-265.75	0
Other non operating income(net of expenses) lease termination	2.83	-
Rental Income(Net of expenses)	7.91	3.15
Dividend Income	0.17	250.12
Interest income	97.01	96.31
Capital gain on debt fund	9.54	-
Loans to body corporate and others	145.68	(13.01)
Loans to subsidiary/related parties	572.34	124.87
Bank deposits/other bank balances including interest accrued	(440.96)	(422.10)
Net cash flow from investing activities	(342.96)	16.05
III Cash flows from financing activities		
Proceeds from short term borrowings(Net of Repayments)	(505.90)	(1,191.57)
Proceeds from long term borrowings(Net of Repayments)	128.89	(101.63)
Interest & other borrowing costs	(117.53)	(170.34)
Increase in share capital and securities premium	9.58	-
Dividend & Corporate dividend tax paid	(31.78)	(1.01)
Fractional share proceeds	-	-
Payment of Lease Liabilities	(69.96)	(97.51)
Balances with banks on unclaimed dividend	(0.72)	1.01
Net cash flow from financing activities	(587.42)	(1,561.05)
Net increase/(decrease)in cash and cash equivalents	(205.08)	(87.85)
Cash and cash equivalents (opening)	1,474.88	1,562.72
Cash and cash equivalents (closing)	1,269.80	1,474.88

Cash and Cash Equivalents comprises of -

Particulars	As at 31st March 2023	As at 31st March 2022
Cash in hand	143.70	163.30
Bank balances in current accounts	725.48	1311.56
Cheques/Drafts in Hand	400.63	0.03
Total	1269.81	1474.88

As per our annexed report of even date

For and on behalf of the board of directors of

For ANAND JAIN & CO.

Transcorp International Limited

CHARTERED ACCOUNTANTS

FRN: 001857C

Anand Prakash Jain

Proprietor

M.No.: 071045

UDIN :- 23071045B6XRJD8230

Place: Jaipur

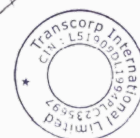
Date: 25th May 2023



Dilip Kumar Morwal
Company Secretary
ACS: 17572

Gopal Krishna Sharma
DIN: 00016883
Managing Director

Mukesh Mittal
Interim CFO



INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE CONSOLIDATED FINANCIAL RESULTS

To the Board of Directors of Transcorp International Limited

Opinion

We have audited the accompanying statement of consolidated financial results of Transcorp International Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the quarter and year ended 31 March 2023, attached herewith (the statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements of subsidiaries mentioned in para a(iii) and (iv) below, the statement :

a. includes the annual financial results of the following Wholly Owned Subsidiaries:

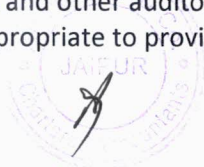
- i) Transcorp Estates Private Limited
- ii) Ritco Travels and Tours Private Limited
- iii) TranscorpForex Limited
- iv) Transcorp Payments Limited

b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended 31 March 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, and other auditors in terms of their reports referred to in "other matter" paragraph below is sufficient and appropriate to provide a basis for our opinion.



ANAND JAIN & CO.

CHARTERED ACCOUNTANTS

Anand Prakash Jain

B.Com.LLB, F.C.A., A. C.S.,

Phone: 9314680888 (Mobile)

Email: anandjain175@hotmail.com

Management's and Board of Directors' Responsibilities for the Consolidated Quarterly and Annual Financial Results

These quarterly financial results as well as year to date consolidated financial results have been prepared on the basis of the consolidated financial results.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Management and the companies included in the Group are responsible for assessing the ability of respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or have no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated quarterly and annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit

conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.



Office: 5th Floor, 556, Sunny Mart, New Aatish market, Mansarovar, Jaipur- 302020

ANAND JAIN & CO.

CHARTERED ACCOUNTANTS

Anand Prakash Jain

B.Com.LLB, F.C.A., A. C.S.,

Phone: 9314680888 (Mobile)

Email: anandjain175@hotmail.com

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of such controls. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by the Management and Board of Directors.
 - Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation
 - Obtain sufficient appropriate audit evidence regarding consolidated financial results of the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
- Materiality is the magnitude of misstatements in the Consolidated financial results that individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated financial results may be influenced. We consider quantitative materiality and qualitative factors In (i) planning the scope of our audit work and in evaluating the results of our work: and (ii) to evaluate the effect of any identified misstatements in the Consolidated financial results.

We communicate with those charged with governance of the Holding Company and such other entity included in the consolidated annual financial results of which we are the independent auditors regarding, among other



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ANAND JAIN & CO.

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matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matter(s)

a. The consolidated financial results include the audited financial results of two subsidiaries whose financial statements reflects total assets of Rs.9.42 Lacs as at 31st March, 2023 , total revenue of Rs. NIL and Rs. NIL and total net loss after tax of Rs. 1.73 lacs and Rs. 14.54 Lacs for the quarter and year ended 31st March, 2023 respectively, as considered in the consolidated financial results , which have been audited by their respective independent auditors. The independent auditors' reports on financial statements of these entities have been furnished to us and our opinion on the consolidated financial results , in so far as it relates to the amounts and disclosures included in respect of these entities , is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

b. These consolidated financial results include the results for the quarter ended 31 March 2023 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Figures related to previous year / quarters of previous year , are audited/ limited reviewed by previous statutory auditors.

For ANAND JAIN & CO.
Chartered Accountants
Firm's Registration No: 001857C



[ANAND PRAKASH JAIN]
Proprietor
Membership No: 071045



Place: Jaipur
Dated: 25th May 2023
UDIN 23071045B62RJE9193

TRANSCORP INTERNATIONAL LIMITED

Regd. Office:- Plot No. 3, HAF Pocket, Sec. 18A, Dwarka, Phase-II, New Delhi-110075
CIN: L51909DL1994PLC235697, Web-site: www.transcorpint.com, Phone: 91-11-30418901-05,
Fax: 91-11-30418906, e-mail: grievance@transcorpint.com

AUDITED CONSOLIDATED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND TWELVE MONTHS ENDED 31ST March 2023

(Rs. in lakhs)

PARTICULARS	Quarter ended			Year Ended		Year Ended
	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.12.2022	31.03.2022
	Audited	Unaudited	Audited	Audited	Unaudited	Audited
Segment Revenue						
Foreign exchange and money transfer	66369.95	74674.37	69459.90	288122.11	221752.16	2,31,289.44
Travel, ticketing and car rental	108.27	142.30	49.90	482.56	374.30	241.59
Investments, building rent and shares	0.00	0.00	3.49	0.00	0.00	122.98
Total Revenue	66,478.21	74,816.67	69,513.29	2,88,604.67	2,22,126.46	2,31,654.01
Less Inter Segment Revenue	-15.86	1.30	0.00	(18.88)	(3.03)	(38.74)
Segment Revenue	66,462.36	74,817.97	69,513.29	2,88,585.79	2,22,123.43	2,31,615.27
Segment results (Profit before tax and interest)						
Foreign exchange and money transfer	32.20	-4.79	-195.02	47.00	14.79	(169.30)
Travel, ticketing and car rental	-19.90	36.02	-120.72	89.18	109.08	(138.08)
Investments, building rent and shares	4.71	-38.49	167.84	-55.61	-60.32	1,391.22
Total	17.01	(7.26)	(147.90)	80.57	63.55	1,083.84
Inter Segment Results	-9.01	-12.14	-2.85	-5.98	3.03	(3.11)
Segment results (Profit before tax and interest)	26.03	4.88	(145.05)	86.55	60.52	1,086.95
Less	0.00	0.00				
(i) Unallocated finance costs	45.48	57.14	40.38	217.38	171.90	349.18
(ii) Other unallocable expenditure net of unallocable income	-123.60	-72.06	-112.20	-360.81	-237.21	(243.97)
(iii) Unallocable Expenditures	-12.81	0.22	0.00	-	12.81	-
Profit before tax	116.96	19.57	(73.23)	229.98	113.03	981.74
Segment assets						
Foreign exchange and money transfer	7870.83	8323.11	8,472.92	7870.83	8323.11	8,472.92
Travel, ticketing and car rental	1375.59	1459.54	1,085.84	1375.59	1459.54	1,085.84
Investments, building rent and shares	64.05	33.45	37.08	64.05	33.45	37.08
Un-allocated	4187.31	5242.41	3,405.17	4187.31	5242.41	3,405.17
Total	13,497.77	15,058.51	13,001.01	13,497.77	15,058.52	13,001.01
Segment liabilities						
Foreign exchange and money transfer	7405.17	9278.10	4,927.67	7405.17	9278.10	4,927.67
Travel, ticketing and car rental	200.61	226.86	194.10	200.61	226.86	194.10
Investments, building rent and shares	1.41	1.12	9.37	1.41	1.12	9.37
Un-allocated	187.81	-215.08	2,229.72	187.81	-215.08	2,229.72
Total	7,795.00	9,291.00	7,360.86	7,795.00	9,291.00	7,360.86

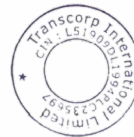
The Company has reported segment information as per the Indian Accounting Standard 108 "Operating Segments" (IND AS 108).

As per our annexed For and on behalf of the board of directors of
For Anand Jain & C. Transcorp International Limited
CHARTERED ACCOUNTANTS
FRN: 001857C

Anand Prakash Jain
Proprietor
M.No.: 071045

Place: Jaipur
Date: 25th May 2023

Dilip Kumar Morwal
Company Secretary
ACS: 17572



Gopal Krishan Sharma
DIN: 00016883
Managing Director

Mukesh Kumar Mittal
Interim CFO

UDIN 23071045BAXRJE9193

TRANSCORP INTERNATIONAL LIMITED

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CIN: L51909DL1994PLC235697, Web-site: www.transcorpint.com, Phone: 91-11-30418901-05,
Fax: 91-11-30418906, e-mail: grievance@transcorpint.com

Statement of Consolidated Financial Results for the quarter and Twelve Months ended on 31st March 2023

(Rs. in Lakhs
except per
share data)

Sl. No.	Particulars	Quarter ended			Year Ended	Year Ended
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	66,462.36	74,817.97	69,513.30	2,88,585.79	2,31,615.26
II	Other income	154.34	59.48	126.01	360.81	243.97
III	Total Revenue (I + II)	66,616.69	74,877.44	69,639.31	2,88,946.59	2,31,859.23
	Expenses:					
	Purchase of Stock in Trade	64,906.42	72,964.79	68,124.43	2,82,953.61	2,27,011.09
	(Increase)/Decrease in Inventories of Stock in Trade	173.55	509.51	79.76	14.50	93.96
	Employee benefits expense	390.14	381.99	302.04	1,448.22	1,077.81
	Finance costs	45.48	57.14	40.40	217.38	349.18
	Depreciation	46.12	35.97	53.78	162.31	219.30
	Other expenses	943.15	903.67	1,287.51	3,920.59	3,662.64
	Provision for Impairment of Trade Receivables	-	-	-	-	-
IV	Total expenses	66,504.86	74,853.08	69,887.92	2,88,716.61	2,32,413.98
	Profit(Loss) before share of profit(loss) of an associate and exceptional items (III-IV)	111.83	24.36	(248.59)	229.98	(554.75)
	Share of profit(loss) from associate	5.11	(4.79)	294.90	-	1,536.49
V	Profit/(Loss) before tax (III-IV)	116.94	19.57	46.31	229.98	981.74
	Tax expense:					
	Current tax	(4.36)	0.67	-	5.19	8.75
	MAT Credit Entitlement	7.61	(0.67)	-	(1.94)	(8.75)
	Deferred tax	146.78	3.94	(40.00)	175.81	(31.15)
	Income tax for earlier year	0.39		0.90	0.39	0.94
VI	Total Tax Expenses	150.42	3.94	(39.10)	179.45	(30.22)
VII	Profit/(Loss) for the period (V-VI)	(33.48)	15.63	85.40	50.53	1,611.96
VIII	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss (Net of Profit)					
	- Net Actuarial gain/(losses) on defined benefit plans			2.58	(0.11)	2.58
	- Net gain/(losses) on fair value of equity instruments	(27.10)	(6.82)	1.26	(34.66)	158.68
IX	Total Comprehensive Income for the period (Comprising Profit(Loss) and Other Comprehensive Income for the period)	(60.58)	8.81	89.24	15.76	1,173.22
X	Earnings per equity share:					
	Basic	(0.11)	0.05	0.27	0.16	3.18
	Diluted	(0.10)	0.05	0.27	0.16	3.17
	Weighted Average no. of Equity Shares	317.90	317.83	317.83	317.90	317.83
	Weighted Average no. of Equity Shares for dilutive EPS (due to ESOPs)	318.93	318.86	318.86	318.93	318.86
	Nominal Value per equity Share	2.00	2.00	2.00	2.00	2.00

See accompanying notes for accounts.

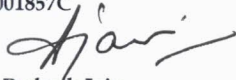
Note:

- 1 The above results were reviewed and recommended by the Audit Committee in its meeting held on 25th May, 2023. The same have been approved and taken on record by the Board of Directors of the company in its meeting held on 25th May, 2023. The Statutory Auditor of the company has expressed an unmodified opinion on these financial results.
- 2 The figures of quarter ended March 31, 2023 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the third quarter of the Financial year ended March 31, 2023. Figures for the qtr. and year ended 31.03.2022 were limitedly reviewed/ audited by previous auditors.
- 3 The consolidated figure includes financials of the wholly owned subsidiary of the company named Transcorp Estate Private Limited, Ritco Travels & Tours Private Limited, Transwire Forex Limited and Transcorp Payments Limited.
- 4 The Managing Director of the Company have certified in terms of Regulation 33(2)(a) of SEBI (LODR) Regulations, 2015 that the above financial results do not contain any false or misleading statement or figures and do not omit any material fact which may make the statement or figures contained therein misleading.
- 5 Information on Standalone figures for the period / year ended 31.03.2023

Particulars	Quarter Ended			Year Ended	
	31.03.2023	31.12.2022	31.03.22	31.03.2023	31.03.2022
1) Revenue From Operation	66369.95	74674.37	69,462.09	2,88,122.11	2,31,289.45
2) Other Income	125.95	40.7	269.77	269.09	393.18
3) Profit/(Loss) before tax	152.51	4.16	49.33	212.17	53.53
4) Profit/(Loss) for the period (after tax)	-2.34	2.86	24.09	38.70	26.97
5) Other Comprehensive Income (net of tax)	-1.65	1.69	0.51	2.18	3.72
6) Total Comprehensive Income	-4.00	4.55	24.59	40.88	30.69
7) Basic EPS (In Rs not annualized)	-0.01	0.01	0.08	0.12	0.08
8) Diluted EPS (In Rs not annualized)	-0.01	0.01	0.08	0.12	0.08

- 6 The company has opted for lower corporate tax rate as provided under section 115BAA of the Income Tax Act, 1961 from financial year 2022-23. Due to this deferred tax asset/liability has been recomputed on the basis of income tax rates applicable under section 115BAA of the Income Tax Act, 1961 resulting into one time write off of Rs. 113.48 Lakh (net) in respect of previous years into the statement of profit & loss account as well as from the deferred tax asset appearing in the balance sheet. However one subsidiary Ritco Travels & Tours Pvt. Ltd. continues to recognise taxes on income as per the earlier
- 7 Previous year/period figures have been recasted and regrouped wherever considered necessary.
- 8 The above Results are available on the website of BSE Limited <http://www.bseindia.com> and on the website of the Company <http://www.transcorpint.com>.

For Anand Jain & Company
CHARTERED ACCOUNTANTS
FRN: 001857C



Anand Prakash Jain
Proprietor

M.No.: 071045

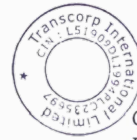
UDIN 23071045 BGRJE9193

Place: Jaipur

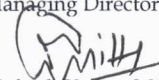
Date: 25th May 2023




Dilip Kumar Morwal
Company Secretary
ACS: 17572



Gopal Krishan Sharma
DIN:- 00016883
Managing Director



Mukesh Kumar Mittal
Interim CFO

Particulars	Note No.	As at 31st March 2023	As at 31st March 2022
ASSETS			
1) Non-current assets			
(a) Property, Plant and Equipment	2	2,116.47	1,540.00
(b) Right of use Assets	2(i)	49.10	113.97
(c) Investment Property	3	1,158.17	1,979.32
(d) Other Intangible assets	4	70.62	105.99
(e) Intangible assets Under Development		-	-
(f) Investment in Associates	5	399.07	403.12
(g) Financial Assets			
(i) Investments	7	1,077.93	1,164.95
(ia) Loans		1.51	-
(ii) Others	8	123.45	81.88
(h) Other non current assets	9	163.67	105.77
(i) Deferred tax Assets (Net)	20	397.51	650.08
2) Current assets			
(a) Inventories	10	295.49	309.99
(b) Financial Assets			
(i) Investments		-	-
(i) Trade Receivable	11	2,069.02	1,305.84
(ii) Cash and cash equivalents	12	1,311.76	2,440.99
(iii) Bank balances other than (ii) above	12(i)	2,074.48	606.24
(iv) Loans	13	1,102.44	1,080.00
(v) Others	14	596.24	642.01
(c) Current Tax Assets (Net)	15	190.41	216.55
(d) Other current assets	16	300.42	240.97
Assets held for Sale	2(ii)	-	13.34
Total Assets		13,497.77	13,001.01
EQUITY AND LIABILITIES			
1) Equity			
(a) Equity Share capital	17	636.71	635.65
(b) Other Equity	18	5,066.05	5,004.50
2) LIABILITIES			
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	15	623.82	769.02
(ii) Lease Liability	19(i)	29.56	45.15
(ii) Other financial liabilities		-	-
(b) Provisions		-	-
(b) Deferred tax liabilities (Net)	20	-	76.24
(d) Other non-current liabilities		-	-
(e) Deferred Revenue		-	-
3) Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	21	735.89	1,387.92
(ii) Lease Liabilities	21(i)	26.76	76.75
(iii) Trade payables	22		
- Total outstanding dues of micro enterprises and small enterprises		0.94	1.63
- Total outstanding dues of creditors other than micro enterprises and small enterprises		1,095.59	603.58
(iv) Other financial liabilities	23	4,988.68	4,105.47
(b) Other current liabilities	24	283.76	295.11
(c) Provisions		-	-
(c) Current Tax Liabilities (Net)	24(i)	-	-
Total Equity and Liabilities		13,497.77	13,001.01

Summary of Significant Accounting Policies : Note No. 1

The accompanying notes 2 to 58 are integral part of the standalone financial statements.

As per our annexed report of even date
For Anand Jain & Co.
CHARTERED ACCOUNTANTS
FRN: 001857C

Anand Prakash Jain
Proprietor
M.No.: 071045

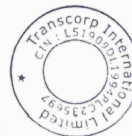
Place: Jaipur
Date: 25th May 2023

UDIN 23071045B6XRTE9193

For and on behalf of the board of directors of
Transcorp International Limited

Gopal Krishan Sharma
DIN: 00016883
Managing Director

Mukesh Kumar Mittal
Interim CFO



Dilip Kumar Morwal
Company Secretary
ACS: 17572

Date: 25.05.2023

Bombay Stock Exchange
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Kala Ghoda, Fort,
Mumbai, Maharashtra-400001

Reg Declaration pursuant to regulation 33(3)(d) of SEBI LODR Amendment Regulation 2016.

Ref.: Transcorp International Limited Script Code: 532410

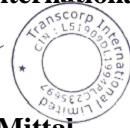
Dear Sir/Madam,

Pursuant to the provision of regulation 33(3)(d) of SEBI LODR Regulation 2015 as amended, read with SEBI circular CIR/CFD/CMD/56/2016 dated 27 May 2016 on “Disclosure of the impact of Audit Qualification by Listed Entities” we hereby confirm and declare that M/s Anand Jain & Co. Chartered Accountants FRN 001857C the statutory auditor of the company has issued the Audit Report with Unmodified opinion with respect to Audited Financial Results of the company for the year ended 31st March 2023.

This is for your information and records please. Kindly acknowledge receipt of the same.

Thanking you

For Transcorp International Limited



Mukesh Kumar Mittal
Interim Chief Financial Officer